

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

THURSDAY, THE SEVENTEENTH DAY OF JUNE
TWO THOUSAND AND FOUR

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 26664 of 1997

Between:

Ravi Prakash Jain, S/o Mahaveer Jain, Jain Sadan, Gurba Badi Road,
Nizamabad.

..... PETITIONER

AND

1 M/s.A.P. Forest Development Corporation Ltd, U.N.I. Building, III
Floor, A.C.Guards, Hyderabad rep by its Mg.Director.

2 The Commissioner of Commercial Taxes, Commercial Taxes
Complex, Opp Gandhi Bhavan, M.J.Road, Hyderabad-500001.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or certiorari or any appropriate writ or order or direction declaring that the procuring of beedi leaves by the petitioner from the forest is by conferment of right on land and consequently the payments made by the petitioner are not exigible to any sales tax under the Act and direct the 1st respondent to release stock of beedi leaves without insisting on payment of sales tax in respect of forest units or in alternative declare that communication of the 2nd respondent dt.3-7-1997 in advising the 1st respondent that the collection charges will form part of taxable turnover as illegal and without jurisdiction and consequently direct the 1st respondent to release stocks of beedi leaves without insisting for payment of sales tax on the components of collection charges.

For the Petitioner:MR.P.SRINIVAS REDDY

For the Respondents : SPL GP FOR TAXES

The Court Made the Following :

ORDER : (Per Sri Bilal Nazki, J).

Learned Counsel for the parties submit that the contentions raised in this Writ Petition are covered by a judgment of this Court in *Ch.Narayana Reddy Vs. Divisional Forest Officer & others*^[1]. Therefore we dispose of this Writ Petition with liberty to the petitioner to agitate his grievance before the assessing authority of the Forest Development Corporation.

ASST.REGISTRAR

//TRUE COPY//

SECTION OFFICER

ajr.

To

- 1 The Managing Director, M/s.A.P. Forest Development Corporation Ltd, U.N.I. Building, III Floor, A.C.Guards, Hyderabad.
- 2 The Commissioner of Commercial Taxes, Commercial Taxes Complex, Opp Gandhi Bhavan, M.J.Road, Hyderabad-500001.
3. Two C.Cs. to the Special Government Pleader for Taxes, High Court Buildings, Hyderabad (O.U.T.).

4. Two C.D. copies.

[\[1\]](#) 109 STC Page 585.